

FROM : EUGENE CHIARULLI JR CPA

FAX NO. : 337 233 2802

Oct. 13 2011 03:56PM P2
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**BROUSSARD FIRE DEPT.
Lafayette Parish, Louisiana**

Fiscal Year

June 30, 2010 to June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 19 2011

EUGENE E. CHIARULLI, JR.
CERTIFIED PUBLIC ACCOUNTANT
401 AUDUBON BLVD. SUITE 103B
LAFAYETTE, LA 70503

BROUSSARD FIRE DEPARTMENT
310 E. MAIN STREET
BROUSSARD, LA 70518

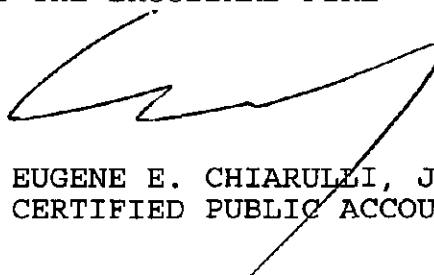
I HAVE COMPILED THE ACCOMPANYING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS OF THE BROUSSARD FIRE DEPARTMENT AS OF JUNE 30, 2011 AND THE RELATED STATEMENT OF REVENUE AND EXPENDITURES-CASH BASIS FOR THE FISCAL YEAR THEN ENDED. I HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING FINANCIAL STATEMENTS AND, ACCORDINGLY I DO NOT EXPRESS AN OPINION OR PROVIDE ANY ASSURANCE ABOUT WHETHER THE FINANCIAL STATEMENTS ARE IN ACCORDANCE WITH THE CASH BASIS OF ACCOUNTING.

MANAGEMENT IS RESPONSIBLE FOR THE PREPARATION AND FAIR PRESENTATION OF THE FINANCIAL STATEMENTS IN ACCORDANCE WITH THE CASH BASIS OF ACCOUNTING AND FOR DESIGNING, IMPLEMENTING, AND MAINTAINING INTERNAL CONTROL RELEVANT TO THE PREPARATION AND FAIR PRESENTATION OF THE FINANCIAL STATEMENTS.

MY RESPONSIBILITY IS TO CONDUCT THE COMPILATION IN ACCORDANCE WITH STATEMENTS ON STANDARDS OF ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. THE OBJECTIVE OF A COMPILATION IS TO ASSIST MANAGEMENT IN PRESENTING FINANCIAL INFORMATION IN THE FORM OF FINANCIAL STATEMENTS WITHOUT UNDERTAKING TO OBTAIN OR PROVIDE ANY ASSURANCE THAT THERE ARE NO MATERIAL MODIFICATIONS THAT SHOULD BE MADE TO THE FINANCIAL STATEMENTS.

MANAGEMENT HAS ELECTED TO OMIT SUBSTANTIALLY ALL OF THE DISCLOSURES ORDINARILY INCLUDED IN FINANCIAL STATEMENTS PREPARED ON THE CASH BASIS OF ACCOUNTING. IF THE OMITTED DISCLOSURES WERE INCLUDED IN THE FINANCIAL STATEMENTS, THEY MIGHT INFLUENCE THE USER'S CONCLUSIONS ABOUT THE ORGANIZATION'S CASH BASIS ASSETS, LIABILITIES, FUND BALANCE, REVENUES AND EXPENDITURES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

I AM NOT INDEPENDENT WITH REGARD TO THE BROUSSARD FIRE DEPARTMENT.



EUGENE E. CHIARULLI, JR.
CERTIFIED PUBLIC ACCOUNTANT

September 15, 2011

BROUSSARD FIRE DEPARTMENT
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
JUNE 30, 2011

ASSETS

Cash-Bank of Sunset	\$	14,476.78	
Interest bearing deposits		157,437.30	

TOTAL ASSETS			\$ 171,914.08
			=====

LIABILITIES AND FUND BALANCE

FUND BALANCE			
Fund Balance Unreserved	\$	171,914.08	

TOTAL FUND BALANCE			\$ 171,914.08

TOTAL LIABILITIES AND FUND BALANCE			\$ 171,914.08
			=====

See Accountant's Compilation Report

BROUSSARD FIRE DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2011

	--- Year to Date ---	Percent
	=====	=====
REVENUES		
Annual parish grant	\$ 50,000.00	45.6
Insurance rebate	40,691.08	37.1
Donations	18,190.00	16.6
Interest	815.23	0.7
	-----	-----
* TOTAL REVENUES	109,696.31	100.0
EXPENDITURES		
Office Expense	4,667.53	4.3
Meeting expense	2,906.16	2.6
Professional fees	6,332.50	5.8
Repairs & maintenance	4,705.74	4.3
Supplies	19,382.10	17.7
Training expense	5,016.20	4.6
Advertising	1,119.15	1.0
Capital Outlays	32,746.24	29.9
Dues	255.00	0.2
Uniforms	6,634.08	6.0
Miscellaneous	770.80	0.7
	-----	-----
* TOTAL EXPENDITURES	84,535.50	77.1
	-----	-----
* EXCESS REVENUE (EXPEND.)	\$ 25,160.81	22.9
	=====	=====

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BROUSSARD FIRE DEPARTMENT
General Ledger

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Account	Description	Transaction	Date	S	Empl	Ref	Current	Balance
51	STATEMENT OF ASSETS							
52	+ AND LIABILITIES ARISING							
53	+ FROM CASH TRANSACTIONS							
60	ASSETS							
101	Cash-operating							0.00 *
103	Cash-Savings							0.00 *
104	C.D.s							0.00 *
105	Accrued Int. Receivable							0.00 *
106	Cash-Bank of Sunset							12,227.80
CHECKS	9/09	2			1		22,189.01-	
CHECKS	10/14	2			2		11,017.92-	
OV CHECKS	11/11	2			3		3,427.94-	
DECEMBER CHECKS	12/03	2			4		3,528.26-	
JAN CHECKS	1/13	2			4		18,706.92-	
JAN CHECKS	2/07	2			5		5,098.53-	
MARE CHECKS	3/10	2			6		9,850.05-	
AOR CHECKS	4/14	2			7		3,063.48-	
MAY CHECKS	5/12	2			8		3,672.86-	
JUNE CHECKS	6/07	2			9		4,422.74-	
SAVINGS TRANSFER	8/13	1			1		13,000.00	
SAVINGS TRANSFER	10/14	1			1		20,000.00	
SAVINGS TRANSFER	1/14	1			1		35,000.00	
SAVINGS TRANSFER	5/18	1			1		20,000.00	
INTEREST EARNED	6/30	1			1		48.13	
WRITE OF CH 3833	6/30	3			1		7.00	
CHECK	10/14	2			4434		373.44-	
MENARD	4/15	2			5016		455.00-	
							2,248.98 *	14,476.78 *
107	Interest bearing deposits							134,525.47
SAVINGS TRANSFER	6/30	1			1		88,000.00-	
RECORD SAVINGS	9/30	2			1		13,466.46	
RECORD SAVINGS	12/31	2			2		95,471.10	
RECORD SAVINGS	3/31	2			3		1,503.18	
RECORD SAVINGS	6/30	2			4		471.09	
							22,911.83 *	157,437.30 *
109	Petty cash							0.00 *

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BROUSSARD FIRE DEPARTMENT
General Ledger

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Account	Description				
Transaction	Date	S	Empl	Ref	Current
					Balance
120	Property Taxes Receivable				0.00 *
125	Inventory				0.00 *
130	Due frm Town of Broussard				0.00 *
197	LIABILITIES AND				
198	+ FUND BALANCE				
199	LIABILITIES				
201	Accounts payable				0.00 *
205	Due to Team City				0.00 *
206	Due to State of Louisiana				0.00 *
207	Due to Town of Broussard				0.00 *
210	FICA Payable				0.00 *
211	FITW Payable				0.00 *
212	SITW Payable				0.00 *
219	Garnishment payable				0.00 *
230	Compensated Absences Pay.				0.00 *
270	Tax Anticipation Notes				0.00 *
290	Suspense				0.00 *
300	FUND BALANCE				
301	Fund Balance Unreserved				146,753.27-*
309	Cur Year Excess Rev (Exp)				0.00 *
390	STATEMENT OF REVENUES AND				
391	+ EXPENDITURES - CASH				
392	+ BASIS				
400	REVENUES				

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BROUSSARD FIRE DEPARTMENT
General Ledger

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Account	-----	Description	-----					
Transaction		Date	S	Empl	Ref	Current		Balance
=====								
401		Annual parish grant						0.00
RECORD SAVINGS		12/31	2		2	50,000.00-		
						50,000.00-*		50,000.00-*
402		Insurance rebate						0.00
RECORD SAVINGS		12/31	2		2	40,691.08-		
						40,691.08-*		40,691.08-*
403		Donations						0.00
RECORD SAVINGS		9/30	2		1	13,290.00-		
RECORD SAVINGS		12/31	2		2	4,510.00-		
RECORD SAVINGS		3/31	2		3	85.00-		
RECORD SAVINGS		6/30	2		4	305.00-		
						18,190.00-*		18,190.00-*
404		Interest						0.00
INTEREST EARNED		6/30	1		1	48.13-		
RECORD SAVINGS		9/30	2		1	176.46-		
RECORD SAVINGS		12/31	2		2	201.77-		
RECORD SAVINGS		3/31	2		3	222.78-		
RECORD SAVINGS		6/30	2		4	166.09-		
						815.23-*		815.23-*
405		Grant-Agricultural						0.00 *
406		Grant - FEMA						0.00 *
407		Town of Broussard						0.00 *
500		EXPENDITURES						
501		Office Expense						0.00
POSTMASTER		8/12	2		4396	51.50		
MUNICIPAL MARKETING-FUND		9/09	2		4410	2,646.22		
POSTMASTER		9/09	2		4419	13.65		
ACS		9/15	2		4420	590.00		
POSTMASTER		12/03	2		4448	88.00		
POSTMASTER		4/05	2		5002	10.80		
OFFICE DEPOT		4/14	2		5010	463.96		
OFFICE DEPOT		5/12	2		5026	429.96		
POSTMASTER		10/14	2		4434	373.44		
						4,667.53 *		4,667.53 *
502		Meeting expense						0.00
BILLEAUD'S SUPERETTE		7/08	2		4385	63.53		
BILLEAUD'S SUPERETTE		8/12	2		4406	79.09		
ALBERTSON'S		9/09	2		4415	101.10		
BRYAN CHAMPAGNE-REIMB MEA		9/15	2		4421	94.92		

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Account	-----	Description	-----				
Transaction		Date	S	Empl	Ref	Current	Balance
=====		=====				=====	=====
502		Meeting expense		(continued)			
ALBERTSON'S		10/14	2		4429	140.45	
GATOR COVE		12/03	2		4449	1,640.49	
ALBERTSON'S		12/03	2		4450	142.03	
ALBERTSON'S		1/13	2		4465	205.15	
ALBERTSON'S		2/07	2		4479	102.18	
ALBERTSON'S		3/10	2		4494	78.73	
ALBERTSON'S		4/14	2		5009	119.60	
ALBERTSON'S		5/12	2		5025	135.61	
ALBERTSON'S		6/07	2		5032	71.53	
RECORD SAVINGS		12/31	2		2	68.25-	
						2,906.16 *	2,906.16 *
503		Professional fees					0.00
ENTERPRISE		7/08	2		4384	616.25	
ENTERPRISE		8/12	2		4399	977.50	
ENTERPRISE		9/09	2		4408	2,188.75	
EDC		10/14	2		4425	467.50	
EDC		11/11	2		4447	616.25	
EDC		12/03	2		4452	212.50	
ENTERPRISE		1/13	2		4459	403.75	
ENTERPRISE		2/07	2		4474	42.50	
EDC		3/10	2		4490	212.50	
EDC		4/14	2		5006	255.00	
ENTERPRISE		5/12	2		5023	233.75	
EDC		6/07	2		5030	106.25	
						6,332.50 *	6,332.50 *
504		Repairs & maintenance					0.00
c & J		7/08	2		4388	105.00	
ACADIANA SECURITY		8/12	2		4402	90.00	
STINE		8/12	2		4403	57.59	
ACS		9/09	2		4418	1,287.51	
PERSONAL COMM		11/11	2		4442	126.40	
ACADIANA SECURITY		12/03	2		4454	60.00	
PERSONAL COMM		2/07	2		4482	288.00	
KASIE MULKEY		2/07	2		4483	32.34	
ACME		2/11	2		4486	71.98	
LRC WIRELESS		3/10	2		4495	650.00	
PERSONAL COMM		4/14	2		5003	97.75	
MENARD		5/12	2		5020	1,144.17	
MEDARD ELEC		6/07	2		5029	240.00	
MENARD		4/15	2		5016	455.00	
						4,705.74 *	4,705.74 *
505		Supplies					0.00
BONAVENTURE CO.		7/08	2		4386	4,610.00	
PSC SUPPLY		7/08	2		4387	16.56	

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Account	Description				
Transaction	Date	S	Empl	Ref	Current
					Balance
505	Supplies (continued)				
bgs	7/08	2		4389	1,295.00
VISUAL IMAGES	7/08	2		4391	306.97
ALBERTSON'S	7/15	2		4393	94.87
SAMS	7/15	2		4394	148.80
HOME DEPOT	7/15	2		4395	144.60
KASIE MULKEY	7/15	2		4397	9.46
SANDY KILGORE	8/12	2		4398	58.96
KENTWOOD SPRING WATER	8/12	2		4401	103.21
MOTOROLA	8/12	2		4404	1,435.20
BARNEYS	8/12	2		4407	96.99
MOORE MEDICAL CORP-SUPPLI	9/09	2		4412	240.77
COOL DRAFT	9/09	2		4413	1,176.00
ROPE SOAP DOPE	9/09	2		4416	28.99
PSC SUPPLY	9/09	2		4417	154.92
HILTONS	10/15	2		4422	387.00
BEST BUY	10/15	2		4423	113.37
KENTWOOD SPRING WATER	10/15	2		4424	46.30
YOUTH'S SAFETY COMPANY	10/14	2		4426	1,659.82
PSC SUPPLY	10/14	2		4427	70.17
MOORE MEDICAL CORP-SUPPLI	10/14	2		4428	406.53
STINE	10/14	2		4430	117.07
KENTWOOD SPRING WATER	11/11	2		4438	35.52
group mobile	11/11	2		4442	1,046.00
PSC SUPPLY	11/11	2		4439	91.16
ALBERTSON'S	11/11	2		4441	209.61
KENTWOOD SPRING WATER	12/03	2		4451	16.92
CASCO	12/03	2		4453	1,349.00
PSC SUPPLY	12/03	2		4455	14.32
KENTWOOD SPRING WATER	1/13	2		4460	86.01
MOORE MEDICAL CORP-SUPPLI	1/13	2		4467	339.74
SEARS-TOOLS	1/14	2		4470	279.99
SAMS	2/07	2		4471	106.70
KENTWOOD SPRING WATER	2/07	2		4472	9.54
PSC SUPPLY	2/07	2		4481	94.33
PRO LINE	2/11	2		4484	764.95
WALMART-TOOLS	2/11	2		4485	1,112.00
SAMS	3/10	2		4487	290.97
BRYAN CHAMPAGNE-REIMB MEA	3/10	2		4488	29.06
KENTWOOD SPRING WATER	3/10	2		4491	28.99
KENTWOOD SPRING WATER	4/14	2		5005	29.09
PSC SUPPLY	4/14	2		5008	8.78
PSC SUPPLY	4/14	2		5011	28.99
BARNEYS	4/14	2		5012	130.99
BRYAN CHAMPAGNE-REIMB MEA	4/14	2		5015	8.90
bgs	5/12	2		5017	380.00
SERVICE COMM OF ACADIANA	5/12	2		5018	18.00
PSC SUPPLY	5/12	2		5019	62.14

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Account	-----	Description	-----				
Transaction		Date	S Empl	Ref	Current	Balance	
=====							
505		Supplies (continued)					
KENTWOOD SPRING WATER		5/12	2	5021	17.26		
SHERWIN WILLIAMS		5/12	2	5024	1.97		
SAMS		5/23	2	5027	106.70		
KENTWOOD SPRING WATER		6/07	2	5031	19.39		
PSC SUPPLY		6/07	2	5035	18.57		
GRAINGER		6/07	2	5036	22.35		
RIVER COUNTRY RESCUE		6/07	2	5038	1,105.00		
WRITE OF CH 3833		6/30	3	1	7.00-		
RECORD SAVINGS		3/31	2	3	1,195.40-		
					19,382.10 *	19,382.10 *	
506		Communications expense				0.00 *	
507		Training expense				0.00	
DELTA AIRLINES		1/13	2	4457	3,706.20		
LSU		3/10	2	4492	60.00		
WILLIAM RITCHEY		5/12	2	5022	1,250.00		
					5,016.20 *	5,016.20 *	
508		Advertising				0.00	
GANNETT		7/08	2	4383	264.50		
GANNETT		8/12	2	4400	134.25		
GANNETT		9/09	2	4409	82.50		
GANNETT		11/11	2	4436	173.55		
GANNETT		1/13	2	4461	153.30		
GANNETT		2/07	2	4475	52.50		
GANNETT		3/10	2	4489	106.35		
GANNETT		4/14	2	5004	62.70		
GANNETT		6/07	2	5028	89.50		
					1,119.15 *	1,119.15 *	
509		Utilities				0.00 *	
590		Capital Outlays				0.00	
BELSCO		7/08	2	4390	1,879.45		
BARNEYS		7/08	2	4392	987.98		
DELL COMPUTER		10/14	2	4431	6,794.49		
MOTOROLA		1/13	2	4466	13,803.20		
MOTOROLA		2/07	2	4480	2,836.60		
HILTONS		3/10	2	4493	1,514.52		
HOME DEPOT		3/10	2	4496	2,024.99		
STINE		3/10	2	4497	533.13		
PSC SUPPLY		3/10	2	4498	61.72		
SHERWIN WILLIAMS		3/10	2	4499	165.77		
GERAMI		3/10	2	4500	2,144.39		
					32,746.24 *	32,746.24 *	

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Account	Description	Transaction	Date	S	Empl	Ref	Current	Balance
601	Dues							0.00
	LA ST.FIREMENS ASSOC-DUES	1/13	2			4463	230.00	
	LAF PAR FIREFIGHTER ASSOC	2/07	2			4472	25.00	
							255.00 *	255.00 *
602	Uniforms							0.00
	WORKWARE	8/12	2			4405	346.49	
	CASCO	9/09	2			4414	308.50	
	GUIDRY UNIFORMS	10/14	2			4432	25.00	
	BONAVENTURE CO.	10/14	2			4433	91.65	
	CASCO	11/11	2			4445	65.00	
	T SHIRTS	11/11	2			4446	471.25	
	GUIDRY UNIFORMS	11/11	2			4440	139.75	
	BONAVENTURE CO.	11/11	2			4444	415.65	
	CASCO	1/13	2			4462	50.00	
	GUIDRY UNIFORMS	1/13	2			4464	165.97	
	WORKWARE	1/13	2			4468	28.00	
	TRINITY GRAPHICS	1/13	2			4469	103.60	
	WORKWARE	2/07	2			4476	12.00	
	BONAVENTURS	2/07	2			4477	916.55	
	GUIDRY UNIFORMS	2/07	2			4478	300.30	
	GUIDRY UNIFORMS	4/14	2			5013	337.92	
	WORKWARE	4/14	2			5014	213.00	
	MES	6/07	2			5033	240.76	
	BONAVENTURE CO.	6/07	2			5034	2,253.19	
	BIG SHOT PROM	6/07	2			5037	149.50	
							6,634.08 *	6,634.08 *
603	Miscellaneous							0.00
	SAMS	11/11	2			4435+	37.80	
	SECRETARY OF STATE	12/03	2			4456	5.00	
	LO STATE POLICE	3/31	2			5001	728.00	
							770.80 *	770.80 *
604	Transfer-City of							
*	Broussard							0.00 *
700	OTHER FINANCING							
*	SOURCES							
701	Gain on sale of land							0.00 *
999	EXCESS REVENUE (EXPEND.)							